



## Montana E-File 2003 Test Packet

### Montana Test 2

Based on Federal Test 3

**Forms:** Form 2S (Form 2 included if Form 2S is not supported)

**Return Status:** Tax Due

**Name and SSN:** Canasta, Test 2                      400-00-6801

**Address:** 2031 Missoula  
Helena, MT 59601

**Filing Status:** (3) Head of Household

**Residency:** Full year resident

**Exemptions:** Total (3) - 1 regular and 2 dependents

**Deduction:** Itemized

**Documents:** W2's use "MT" for the state

**Other:** \$5 contribution for Non-Game Wildlife  
\$5 contribution for Child Abuse Preventions  
\$5 contribution for Agriculture in Schools

**Notes:** We are testing the use of \$2,700 on line 22  
  
Adjustments - \$3,200 alimony, line 12

# Full Year Resident - Short Form 2S - Individual Income Tax Return

**MONTANA**  
**2003**  
**Full Year Resident ONLY**  
**Filing from a Montana Address**

Last Name <b>Canasta</b>		First Name and Middle Initial <b>Test Z</b>		Social Security No. <b>400-00-6801</b>	
Spouse's Last Name if Different		Spouse's First Name and Middle Initial		Spouse's Social Security No.	
Mailing Address (Montana Addresses Only) <b>2031 Missoula</b>			City <b>Helena</b>		Zip Code + 4 <b>MT 59601</b>

Filing Status Check One	1. Single <input type="checkbox"/>	2. Married Filing Joint Return <input type="checkbox"/>	3. Head of Household (see instructions) <input checked="" type="checkbox"/>	<b>File on or Before April 15, 2004</b>
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<b>Exemptions</b>			All filers are entitled to at least one exemption	
Regular	65 or Over	Blind		
1. Yourself <input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Enter number checked	<b>1</b>
2. Spouse <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Enter number checked	
3. Dependents			3. Dependents	<b>2</b>
Do not claim yourself or spouse			4. Handicapped Dependent	<input type="checkbox"/>
Dependent's Name	Dependent's Social Security Number	Relationship		
<b>Samuel</b>	<b>400-55-3003</b>	<b>son</b>		
<b>Mary</b>	<b>400-55-4003</b>	<b>daughter</b>		
5. Add lines 1, 2, 3 and 4 (if additional dependents, see instructions)			Total Number Exemptions	<b>3</b>

All other returns and refunds mail to:  
 Dept. of Revenue  
 PO Box 6577  
 Helena, MT 59604-6577

For tax due mail to:  
 Dept. of Revenue  
 PO Box 6308  
 Helena, MT 59604-6308

**Round To nearest dollar. If no entry leave blank**

6. Wages, salaries, tips, etc.	Attach W-2(s)	6.	<b>18,500</b>
7. Taxable interest income	Attach Federal Schedule if over \$1,500	7.	
8. Dividend income	Attach Federal Schedule if over \$1,500	8.	
9. Federal taxable pensions, IRA distributions, annuities	Attach 1099R's	9.	
10. Unemployment, alimony, state refund, etc. specify		10.	
11. Total of lines 6 thru 10	<b>Total</b>	11.	<b>18,500</b>
12. Adjustments: moving expense, IRA, alimony, student loan interest, etc., specify <b>alimony</b>		12.	<b>3,200</b>
13. <b>Federal adjusted gross income</b> (subtract line 12 from line 11)	<b>Total</b>	13.	<b>15,300</b>
14. <b>Add:</b> Interest on state and county municipal bonds (non-Montana) and/or federal refund (see instructions)		14.	
<b>Subtract:</b>			
15. Exempt pension and annuity income - see Worksheet IV, page 13		15.	
16. Interest exclusion for elderly		16.	
17. Interest exclusion for savings bonds, etc. specify		17.	
18. Unemployment		18.	
19. Other reductions (including tips, etc.) Refer to page 5 of instructions		19.	
20. Total adjustments decreasing income (add lines 15 thru 19)	<b>Total</b>	20.	<b>0</b>
21. <b>Montana adjusted gross income</b> (add lines 13 and 14, subtract line 20)	<b>Total</b>	21.	<b>15,300</b>
22. a. Standard deduction - see Worksheet V, page 13. a. <input type="checkbox"/>	22a.		
b(i) Federal income taxes paid or withheld in 2003. b. <input checked="" type="checkbox"/>	b(i)	<b>2,700</b>	
<b>NEW</b> b(ii) 2003 Federal Advance Child Credit	b(ii)	<b>0</b>	
23. Multiply \$1,780 times the number of exemptions	23.	<b>5,340</b>	
24. Add lines 22 and 23	<b>Total</b>	24.	<b>8,040</b>
25. Taxable income. Subtract line 24 from 21 (If less than zero enter zero)	<b>Total</b>	25.	<b>7,260</b>
26. Tax on amount on line 25 from tax table on back of this form		26.	<b>244</b>
27. In boxes below, enter any amount you and your spouse would like to contribute. See instructions.		27.	
Nongame Wildlife Program <input type="checkbox"/> 28. <b>5</b>	Child Abuse Prevention <input type="checkbox"/> 29. <b>5</b>	Agriculture in MT Schools <input type="checkbox"/> 30. <b>5</b>	Enter amounts in boxes.... <b>Total</b>
			27. <b>15</b>
31. Total tax - add lines 26 and 27	<b>Total</b>	31.	<b>239</b>
32. Montana tax withheld. Attach withholding statements W-2(s), 1099(s) etc.	32.	<b>0</b>	
33. Elderly Homeowner/Renter Credit. Attach Form 2EC33.			
34. Add lines 32 and 33	<b>Total</b>	34.	
35. If line 34 is larger than line 31 enter difference (refunds of more than \$1.00 will be issued)	<b>Refund</b>	35.	
If you wish to use direct deposit enter your RTN# and ACCT# below. See instructions <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
RTN#	ACCT#		
36. If line 31 is larger than line 34 enter difference	<b>Tax Due</b>	36.	<b>239</b>
If you chose to pay your tax due by credit card visit our website at <a href="http://www.discoveringmontana.com/revenue">www.discoveringmontana.com/revenue</a> and enter your confirmation number here. See instructions on page 11.			
37. Penalties (see instructions for calculation of penalties)			
Under Pay <input type="checkbox"/> Late File <input type="checkbox"/> Late Pay <input type="checkbox"/> Interest <input type="checkbox"/>	<b>Total of Boxes</b>	37.	
38. Add lines 36 and 37. Attach check or money order for full amount if \$1.00 or more.		38.	
Payable to the Department of Revenue			<b>Total Due</b>

Name, address and telephone number of preparer

May the DOR discuss this return with the preparer shown?

Yes ☐ No ☐

Check box if you do not need state income tax forms and instructions mailed to you next year. ☐

MT test #2  
Fed. test #3

REPORT YOUR INCOME



ATTACH WITHHOLDING STATEMENTS

SIGN YOUR RETURN

Your signature is required

Date

Telephone number

Spouse signature (if filing jointly, both must sign)

Date

I declare under penalty of false swearing that the information in this return and attachments is true, correct and complete.

## 2003 Montana Individual Income Tax Return Form 2

03

or Fiscal year beginning , 2003 and ending , 2004.

Last Name <b>Canasta</b>		First Name and Middle Initial <b>Test Z</b>		<input type="checkbox"/> Deceased Social Security No. <b>400-00-6801</b>	
Spouse's Last Name if Different		Spouse's First Name and Middle Initial		<input type="checkbox"/> Deceased Spouse's Social Security No.	
Mailing Address <b>2031 Missoula</b>		City <b>Helena</b>		State <b>MT</b>	Zip Code+4 <b>59601</b>
Filing Status Check One 1. <input type="checkbox"/> Single 2. <input type="checkbox"/> Married filing joint return 3. <input type="checkbox"/> Married and both filing separate returns on this form 4. <input type="checkbox"/> Married and both filing separate returns on separate forms 5. <input type="checkbox"/> Married filing separate return and spouse is not filing 6. <input checked="" type="checkbox"/> Head of Household (see instructions)					
Residency Check One 1. <input checked="" type="checkbox"/> Resident Full Year 2. <input type="checkbox"/> Nonresident Full Year 3. <input type="checkbox"/> Resident Part Year Give date of change month year State moved to: State moved from:					
<b>Exemptions</b>					
Regular <input checked="" type="checkbox"/> 65 or Over <input type="checkbox"/> Blind <input type="checkbox"/>					
1. Yourself ..... Enter number checked <b>1</b> 1.					
2. Spouse ..... Enter number checked <b>2</b> 2.					
3. Dependents ..... <b>2</b> 3.					
4. Handicapped Dependent <input type="checkbox"/> 4.					
5. Add lines 1, 2, 3 and 4 (if additional dependents, see instructions) ..... <b>3</b> 5.					
Total Exemptions					

## Enter amounts reported on federal return

6. Wages, salaries, tips, etc. .... Attach copies of W-2(s) from all states 6.
7. Taxable interest income .... Attach Federal Schedule if over \$1,500 7.
8. Dividend income .... Attach Federal Schedule if over \$1,500 8.
9. Net business income (loss) .... Attach Federal Schedule C or C-EZ 9.
10. Capital gain (or loss) .... Attach Federal Schedule D 10.
11. Supplemental gains (or losses) .... Attach Federal Form 4797 11.
12. Rents, royalties, partnerships, estates, trusts, etc. .... 12.
- Attach Federal Schedule E and Form 8582 and all K-1's .....
13. Total IRA distributions a.  13b. Taxable amount } Attach all 13b.
14. Total pensions and annuities a.  14b. Taxable amount } 1099R's 14b.
15. Social security benefits a.  15b. Taxable amount } 15b.
16. Net farm income (Loss) .... Attach Federal Schedule F 16.
17. Other income: State refund ..... alimony ..... 17.
- unemployment ..... other (specify) ..... 17.
18. Total of lines 6 thru 17 ..... Total => 18.
19. Adjustments to income. Educator expenses ..... IRA deduction ..... 19.
- Student loan interest ..... Tuition and fees ..... 1/2 SE Tax ..... 19.
- Moving Expenses(Attach Form 3903) ..... SE Health ..... SE SEP, SIMPLE ..... 19.
- Penalty on early withdrawal of savings ..... Alimony paid ..... Other **3,200** 19.
20. Federal adjusted gross income (subtract line 19 from line 18) ..... => 20.
- Note: Line 20 must match your federal adjusted gross income**

Round to nearest dollar  
if no entry leave blank**18,500****18,500****3,200****15,300**

INCOME REPORTED FROM FEDERAL RETURN

ADDITIONS

21. Interest and dividends on state, county, or municipal bonds (Non-Montana) ..... 21.
22. Federal income tax refunds/overpayment (see page 3, line 22 on instructions ) ..... 22.
23. Other additions, (see page 3, line 23 of instructions) ..... 23.
- Specify ..... 23.
24. Total additions to income (add lines 21 thru 23) ..... Total => 24.
25. Add lines 20 and 24, enter result ..... => 25.

**0****15,300**

REDUCTIONS

26. Farm Risk Management Account ..... Attach Form FRM 26.
27. Interest exclusion for elderly ..... 27.
28. Interest exclusion for savings bonds, etc. Specify ..... 28.
29. Exempt pension & annuity income, (not soc. sec./disability) Attach Worksheet IV, Page 13 29.
30. Unemployment ..... 30.
31. Medical Care Savings Account ..... Attach Form MSA 31.
32. Family Education Savings Account (Attach name and social security number(s) of beneficiary) 32.
33. First Time Home Buyers Account ..... Attach Form FTB 33.
34. **NEW** Health care professional loan payment exclusion ..... 34.
35. Other reductions (see page 5, line 35 of instructions). 35.
- Specify ..... 35.
36. Total reductions to income (add lines 26 thru 35) ..... Total => 36.
37. Subtract line 36 from line 25. Enter here and on line 38, page 2. .... 37.

**0****15,300**MT test #2  
Fed. test #3

ATTACH WITHHOLDING STATEMENTS HERE

Column A (for single  
joint, separate, or head  
of household)Column B (for spouse  
only when filing  
separate, and box 3 is  
checked)

38. Montana adjusted gross income (From line 37) .....

38. 15,300 38.

**Deductions Check only one**39. (A) Standard deduction: ☐ (A) }  
(B) Itemized deductions: ☒ (B) }

39. 2,700 39.

40. Subtract line 39 from 38 and enter balance.....

40. 12,600 40.

**Exemptions** (All filers are entitled to at least one exemption)

41. Multiply \$1,780 times the number of exemptions on line 5 .....

41. 5,340 41.

42. Taxable income. Subtract line 41 from line 40 .....

42. 7,260 42.

**Nonresidents and Part-Year Residents complete and attach Schedules III and IV Form 2A, before proceeding**

43. Tax from table below. Non/part year residents enter the amount from line 131, Form 2A, Schedule IV. If line 42 is less than zero, enter zero here.

43. 224 43.

44. Tax on lump sum distributions (see instructions for this line). Attach Federal Form 4972

44. 44.

45. Subtotal—Add lines 43 and 44.....

45. 224 45.

46. Credits from Form 2A, line 113, Schedule II .....

46. 46.

47. Balance—Subtract line 46 from 45 and enter difference (but not less than zero).

47. 224 47.

48. Recapture investment credit ..... Attach Form RIC.

48. 48.

49. Recapture tax and withdrawal penalties (specify) .....

49. 49.

50. For each of the programs below enter any amount you and your spouse want to contribute.  
Enter totals in boxes (see instructions for details).Nongame Wildlife  
Program

51. 5

Child Abuse  
Prevention

52. 5

Agriculture in  
Schools

53. 5

Enter total amount  
in boxes.....

50. 15 50.

54. Total Tax—Add lines 47, 48, 49 and 50.....

54. 239 54.

55. Combine amounts shown on line 54 columns A and B.....

55. 239 55.

56. Montana tax withheld..... Attach withholding statements

56. 0 56.

57. Payments of 2003 estimated tax and amounts credited from previous year .....

57. 57.

58. Payment made with extension .....

58. 58.

59. Elderly Homeowner/ Renter Credit ..... Attach Form 2EC

59. 59.

60. Total of lines 56 thru 59.....

60. 0 60.

61. Combine amounts shown on line 60 columns A and B .....

61. 0 61.

62. If line 61 is larger than line 55 enter the difference. This is your overpayment.....

62. 62.

63. Amount on line 62 to be applied to 2004 estimate 63.

64. Enter the amount from line 62 you want refunded to you (refunds more than \$1.00 will be issued)

Refund.....

64. 64.

Refund Returns: Mail to Dept. of Revenue, PO Box 6577, Helena, MT 59604-6577



If you wish to use direct deposit enter your RTN# and ACCT# below. See instructions on page 6.

Checking ☐  
Savings ☐RTN#                      ACCT#                     

65. If line 55 is larger than line 61 enter tax due (If you owe see instructions for this line) .....

65. 239 65.

Send your check or money order with payment coupon to: Dept. of Revenue, PO Box 6308, Helena, MT 59604-6308.

If you choose to pay your tax due by credit card visit our website at [www.discoveringmontana.com/revenue](http://www.discoveringmontana.com/revenue) and enter your confirmation number here. See instructions on page 6.

- Check this box if at least 2/3 of your gross income is from farming. (attach breakdown of computations) ☐
- Check here if estimated payments were made using the annualization method. (Attach Montana Form EST-P) ☐
- Check here if you do not need state income tax forms and instructions mailed to you next year. Tax forms are also available on the internet. ☐

Underpayment penalty  
See Worksheet VII, Schedule W... 66. 66.

Late filing penalty-See page 2..... 67. 67.

Late payment penalty-See page 2. 68. 68.

Interest 1% (.01) per month..... 69. 69.

Total of lines 65 through 69..... 70. 70.

☐ Extension - Check this box and attach copies of federal extension(s) to receive a valid Montana extension. See Page 2 of instructions for details.

Name, address and telephone number of preparer

May the DOR discuss this return with the preparer shown above? yes ☐ no ☐

Questions? Please call (406) 444-6900 or TDD (406) 444-2830 for hearing impaired.

X

888-555-2222

X

Your signature is required

Date

Daytime telephone number

Spouse signature

Date

I declare under penalty of false swearing that the information in this return and attachments is true, correct and complete.

If you electronically file, keep this form for your records (do not send to the Department of Revenue).

**Tax Table**

If Taxable Income is:

Over	But not over	Multiply by	and Subtract = Tax
\$ 0	\$ 2,200	X ... 2 %	\$ 0
\$ 2,200	\$ 4,400	X ... 3 %	\$ 22
\$ 4,400	\$ 8,900	X ... 4 %	\$ 66
\$ 8,900	\$ 13,300	X ... 5 %	\$ 155
\$ 13,300	\$ 17,800	X ... 6 %	\$ 288

If Taxable Income is:

Over	But not over	Multiply by	and Subtract = Tax
\$ 17,800	\$ 22,200	X ... 7 %	\$ 466
\$ 22,200	\$ 31,100	X ... 8 %	\$ 688
\$ 31,100	\$ 44,500	X ... 9 %	\$ 999
\$ 44,500	\$ 77,800	X ... 10 %	\$ 1,444
\$ 77,800		X ... 11 %	\$ 2,222

Example: taxable income \$2,400 = 2% (.02) = \$72 subtract \$72 = \$2,328

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## Form 2A

MONTANA

Last Name and Initial

Social Security Number

## Schedule I — Itemized Deductions

Medical & Dental  
ExpensesTaxes You  
PaidInterest You  
Paid

Other

Miscellaneous  
DeductionsTotal  
Deductions

71. Medical insurance premiums not deducted on lines 19, 35 or 75.....71.  
Do not include pre-tax payroll deductions or employer paid premiums.

72. Medical expenses. See instructions.....72. 

Column A	Column B
1,148	
73. Enter 7.5% (.075) of line 38, Form 2.....73.
74. Subtract line 73 from line 72. If less than zero, enter zero.  
Deductible medical and dental expenses.....74.
75. Long term care insurance.....75.

- Federal Income Tax (Amounts attributable to self employment tax are not deductible).
- 76a. 2003 federal tax withheld from wages, pensions and annuities. Attach W-2's and 1099's.....76a. 

Column A	Column B
2,700	
- b. Federal estimated tax payments made in 2003. Attach copies of pages 1 and 2 of federal tax return (Form 1040 or 1040A).....76b.
77. Balance of 2002 tax paid in 2003.....77.
78. Additional federal tax for year(s) paid in 2003.....78.
79. **NEW** Less 2003 federal advance child credit....79.

80. Total 2003 federal tax deduction - add lines 76a, 76b, 77, and 78, then subtract line 79. Cannot be less than zero.....80.
81. Real estate personal property taxes.....81.
82. Motor vehicle(s) taxes, other deductible taxes.....82.
83. Home mortgage interest..... Deductible points.....  
If paid to the person from whom you bought the home, please provide person's name, address and social security #.....

84. Deductible investment interest .....Attach Federal Form 4952.....84.
85. Contributions .....85.
86. Child and dependent care expense ...Attach Montana Form 2441M.....86.
87. Casualty and theft losses.....Attach Federal Form 4684.....87.

88. Unreimbursed employee business expense  
Attach Federal Form 2106.....88. 

Column A	Column B
306	
89. Other expenses (list type and amount).....89.
90. Add lines 88 and 89.....90.
91. Enter 2% (.02) of line 38 Form 2.....91.

92. Subtract line 91 from line 90. If less than zero, enter zero.....92.
93. Misc. deduction not subject to 2% A.G.I. (list type and amount).....93.

94. Gambling losses (as allowed by federal law).....94.
- 95a. Add lines 71, 74, 75, 80-87, 92-94. Enter result here.....**Total** 95a.

If the amount on Form 2, line 38 is more than \$139,500 (more than \$69,750 if you are married filing separately) continue to line 95b, otherwise transfer the amount on line 95a to line 39 of Form 2.

- 95b. Enter the amount from line 9 of the Itemized Deduction Worksheet VI on page 14. This is the amount of your unallowable itemized deductions.....95b.

96. Subtract line 95b from line 95a. This is the amount of your allowable itemized deductions. Enter here and on line 39 of Form 2.....**Total** 96.

Column A (For  
single, joint,  
separate or head  
of household)Column B (For  
spouse only when  
filing separate, and  
box 3 is checked)

Round to nearest dollar

Attach this form to your tax return. If you electronically file, keep this form  
for your records (do not send to the Department of Revenue).